

REMARKS

Claims 1-15 are presently pending and stand rejected.

Claims 1-5 were rejected under 35 U.S.C. § 101. Assignee has amended claim 1 to tie the method to a statutory category, among other limitations, an "digital to analog converter".

Claims 1, 6 and 11 were rejected under 35 U.S.C. § 102(e) as being anticipated by Boillot. Assignee has amended claims 1, 6, and 11 to recite, among other limitations, "inverse windowing the encoded original audio signal; generating replicated frames for playback at a desired rate, wherein said replicated frames comprise the frames of the original audio signal, wherein at least some of the frames of the original audio signal are repeated; applying a window function to the replicated frames". Assignee respectfully submits that Boillot does not teach "inverse windowing the encoded original audio signal" before "generating replicated frames for playback at a desired rate, wherein said replicated frames comprise the frames of the original audio signal, wherein at least some of the frames of the original audio signal are repeated" and then "applying a window function to the replicated frames".

Accordingly, Assignee respectfully requests that the rejection to claims 1, 6, and 11 be withdrawn, as well as to dependent claims 2-4, 7-10, and 12-15.

**CONCLUSION**

For at least the foregoing reasons, Assignee submits that each of the pending claims are now in a condition for allowance. Accordingly, Examiner is requested to pass this case to issuance.

It is believed that all monies for the actions described herein are provided with this correspondence. To the extent that additional monies are required for any of the actions requested in the correspondence, Commissioner is authorized to charge such fees and credit any overpayments to deposit account 13-0017.

Respectfully Submitted



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